

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2013

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	4,421,083	2,558,993		306,181		7,286,257	7,573,634
Less: Uncollected Delinquent Taxes - Levy Year	1,069	546		130		1,745	
Less: Credits to Taxpayers	224,246	131,234		14,750		370,230	371,585
Net Current Property Taxes	4,195,768	2,427,213		291,301		6,914,282	7,202,049
Delinquent Property Tax Revenue	556	414		36		1,006	4,572
Penalties, Interest & Costs on Taxes	54,955					54,955	65,152
Other County Taxes/TIF Tax Revenues	416,588	1,252,145		16,807		1,685,540	1,533,197
Intergovernmental	438,477	3,999,617	929,509	14,943		5,382,546	5,177,243
Licenses & Permits	18,163	10,785				28,948	26,525
Charges for Service	488,570	34,966				523,536	528,740
Use of Money & Property	155,131	1,206	4,150			160,487	159,159
Miscellaneous	617,635	582,442	23,575			1,223,652	2,772,264
Subtotal Revenues	6,385,843	8,308,788	957,234	323,087	0	15,974,952	17,468,901
Other Financing Sources:							
General Long-Term Debt Proceeds						0	
Operating Transfers In	14,078	1,400,516	22,961	16,128		1,453,683	1,400,000
Proceeds of Fixed Asset Sales	19,181					19,181	34,180
Total Revenues & Other Sources	6,419,102	9,709,304	980,195	339,215	0	17,447,816	18,903,081
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	2,558,104	42,783				2,600,887	2,645,965
Physical Health Social Services	599,008	74,194				673,202	786,172
Mental Health, MR & DD		1,328,088				1,328,088	1,613,811
County Environment and Education	718,289	598,062				1,316,351	1,365,339
Roads & Transportation		6,598,107				6,598,107	7,212,473
Government Services to Residents	652,891	4,433				657,324	665,721
Administration	1,311,566	7,550				1,319,116	1,427,455
Nonprogram Current						0	1,300
Debt Service				326,973		326,973	339,439
Capital Projects	964,919	534,583	1,447,190			2,946,692	4,384,985
Subtotal Expenditures	6,804,777	9,187,800	1,447,190	326,973	0	17,766,740	20,442,660
Other Financing Uses:							
Operating Transfers Out	22,961	1,414,594		16,128		1,453,683	1,400,000
Refunded Debt/Payments to Escrow						0	
Total Expenditures & Other Uses	6,827,738	10,602,394	1,447,190	343,101	0	19,220,423	21,842,660
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-408,636	-893,090	-466,995	-3,886	0	-1,772,607	-2,939,579
Beginning Fund Balance - July 1, 2012	2,298,732	6,576,147	527,547	23,936		9,426,362	9,423,663
Increase (Decrease) in Reserves (GAAP Budget)						0	
Fund Balance - Nonspendable						0	
Fund Balance - Restricted	814,031	5,671,163	60,552	20,050		6,565,796	3,978,818
Fund Balance - Committed		11,894				11,894	
Fund Balance - Assigned						0	16,989
Fund Balance - Unassigned	1,076,065	0	0	0	0	1,076,065	2,488,277
Total Ending Fund Balance - June 30, 2013	1,890,096	5,683,057	60,552	20,050	0	7,653,755	6,484,084

Additional details are available at: Clayton County Auditor Office Courthouse, Elkader, IA
 Notes to the financial statement, if any:

Telephone: 563-245-1106

Clayton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2013

Reporting Accounting Basis:		General	Special	Capital	Debt	Permanent	Actual
CASH		(A)	Revenue	Projects	Service	(E)	Totals
REVENUES & OTHER FINANCING SOURCES			(B)	(C)	(D)		(F)
Taxes Levied on Property	1	4,421,083	2,558,993		306,181		7,286,257
Less: Uncollected Delinquent Taxes - Levy Year	2	1,069	546		130		1,745
Less: Credits to Taxpayers	3	224,246	131,234		14,750		370,230
Net Current Property Taxes	4	4,195,768	2,427,213		291,301		6,914,282
Delinquent Property Tax Revenue	5	556	414		36		1,006
Penalties, Interest & Costs on Taxes	6	54,955					54,955
Other County Taxes/TIF Tax Revenues	7	416,588	1,252,145		16,807		1,685,540
Intergovernmental	8	438,477	3,999,617	929,509	14,943		5,382,546
Licenses & Permits	9	18,163	10,785				28,948
Charges for Service	10	488,570	34,966				523,536
Use of Money & Property	11	155,131	1,206	4,150			160,487
Miscellaneous	12	617,635	582,442	23,575			1,223,652
Subtotal Revenues	13	6,385,843	8,308,788	957,234	323,087		15,974,952
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	14,078	1,400,516	22,961	16,128		1,453,683
Proceeds of Fixed Asset Sales	16	19,181					19,181
Total Revenues & Other Sources	17	6,419,102	9,709,304	980,195	339,215		17,447,816
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	2,558,104	42,783				2,600,887
Physical Health Social Services	19	599,008	74,194				673,202
Mental Health, MR & DD	20		1,328,088				1,328,088
County Environment and Education	21	718,289	598,062				1,316,351
Roads & Transportation	22		6,598,107				6,598,107
Government Services to Residents	23	652,891	4,433				657,324
Administration	24	1,311,566	7,550				1,319,116
Nonprogram Current	25						0
Debt Service	26				326,973		326,973
Capital Projects	27	964,919	534,583	1,447,190			2,946,692
Subtotal Expenditures	28	6,804,777	9,187,800	1,447,190	326,973		17,766,740
Other Financing Uses:							
Operating Transfers Out	29	22,961	1,414,594		16,128		1,453,683
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	6,827,738	10,602,394	1,447,190	343,101		19,220,423
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	32	-408,636	-893,090	-466,995	-3,886	0	-1,772,607
Beginning Fund Balance - July 1, 2012	33	2,298,732	6,576,147	527,547	23,936		9,426,362
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35						0
Fund Balance - Restricted	36	814,031	5,671,163	60,552	20,050		6,565,796
Fund Balance - Committed	37		11,894				11,894
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	1,076,065					1,076,065
Total Ending Fund Balance - June 30, 2013	40	1,890,096	5,683,057	60,552	20,050	0	7,653,755

Notes to the financial statement, if any:

REVENUES DETAIL

Clayton County

Reporting Accounting Basis:
 CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS				All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2012/2013 (K)	
TAXES LEVIED ON PROPERTY	13,286,058	1,135,025	821,648	1,737,345	0		0		306,181		7,286,257	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2,766	303	219	327					130		1,745	2
LESS: CREDITS TO TAXPAYERS	3,166,675	57,571	41,676	89,558					14,750		370,230	3
=1000 NET CURRENT PROPERTY TAXES	*4,3,118,617	1,077,151	779,753	1,647,460					291,301		6,914,282	4
1010 DELINQ. PROPERTY TAX REVENUE	*5,413	143	103	311					36		1,006	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6,54,955										54,955	6
OTHER COUNTY TAXES:												
12xx Other County Taxes	7,6,371	2,200	1,593	2,264					549		12,977	7
13xx Voter Approved Local Option Taxes	8,13,260						929,998				943,258	8
14xx Gambling Taxes	9,141,073										141,073	9
15xx TIF Tax Revenues	10						152,365				152,365	10
16xx Utility Tax Replacement Excise Taxes	11,188,556	65,128	47,147	118,778					16,258		435,867	11
Subtotal (lines 7 - 11)	*12,349,260	67,328	48,740	121,042	0		0,1,082,363	0	16,807	0	1,685,540	12
INTERGOVERNMENTAL REVENUE:												
20xx State Shared Revenues	13,2,178					3,554,158					3,556,336	13
21xx State Replacements Against Levied Taxes	14,166,675	57,571	41,676	89,558					14,750		370,230	14
22xx Other State Tax Replacements	15,2,120	732	530	822			84		193		4,481	15
23xx, 24xx State/Federal Pass-Thru Revenues	16,74,952					226,071		274,367			575,390	16
25xx Contributions from Other Intergovernmental Units	17,7,965					26,681		207,217			241,863	17
26xx, 27xx State Grants and Entitlements	18,91,920	24,266	17,535			31,182	11,320				176,223	18
28xx Federal Grants and Entitlements	19,10,098							447,925			458,023	19
29xx Payments in Lieu of Taxes	20										0	20
Subtotal (lines 13 - 20)	*21,355,908	82,569	59,741	90,380	0	3,838,092	11,404	929,509	14,943	0	5,382,546	21
3xxx LICENSES & PERMITS	*22,18,163					10,785					28,948	22
4xxx, 5xxx CHARGES FOR SERVICE	*23,488,570		22,410	7,774			4,782				523,536	23
6xxx USE OF MONEY & PROPERTY	*24,155,131					674	532	4,150			160,487	24
8xxx MISCELLANEOUS	*25,609,501	8,134	589	2,016		579,837		23,575			1,223,652	25
Total Revenues*	26,5,150,518	1,235,325	911,336	1,868,983	0	4,429,388	1,099,081	957,234	323,087	0	15,974,952	26
OTHER FINANCING SOURCES:												
OPERATING TRANSFERS IN:												
9000 From General Basic	27							22,961			22,961	27
9020 From Rural Services Basic	28					1,400,000					1,400,000	28
90xx From Other Budgetary Funds	29,14,078						516	16,128			30,722	29
Subtotal (lines 27 - 29)	30,14,078	0	0	0	0	1,400,000	516	22,961	16,128	0	1,453,683	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32,19,181										19,181	32
Total Revenues and Other Sources	33,5,183,777	1,235,325	911,336	1,868,983	0	5,829,388	1,099,597	980,195	339,215	0	17,447,816	33
Beginning Fund Balance - July 1, 2012	34,1,623,309	675,423	725,844	222,045		3,146,953	2,481,305	527,547	23,936		9,426,362	34
TOTAL RESOURCES (lines 33 + 34)	35,6,807,086	1,910,748	1,637,180	2,091,028	0	8,976,341	3,580,902	1,507,742	363,151	0	26,874,178	35

**SERVICE AREA 1
 PUBLIC SAFETY AND LEGAL SERVICES**

Clayton County

11/13/2013 1

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2012/2013 (K)
LAW ENFORCEMENT PROGRAM									
1000 - Uniformed Patrol Services	11,002,535	104,047							1,106,582
1010 - Investigations	2,19,168								19,168
1020 - Unified Law Enforcement	3								0
1030 - Contract Law Enforcement	4								0
1040 - Law Enforcement Communications	5,329,476	41,667					23,575		394,718
1050 - Adult Correctional Services	6,467,660	51,055							518,715
1060 - Administration	7,283,265	35,240							318,505
Subtotal	82,102,104	232,009	0	0	0	0	23,575	0	2,357,688
LEGAL SERVICES PROGRAM									
1100 - Criminal Prosecution	9,143,448	17,983							161,431
1110 - Medical Examiner	10,32,437								32,437
1120 - Child Support Recovery	11								0
Subtotal	12,175,885	17,983	0	0	0	0	0	0	193,868
EMERGENCY SERVICES									
1200 - Ambulance Services	13								0
1210 - Emergency Management	14						19,208		19,208
1220 - Fire Protection & Rescue Svcs	15								0
1230 - E911 Service Board	16								0
Subtotal	17,0	0	0	0	0	0	19,208	0	19,208
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM									
1400 - Physical Operations	18	3,226							3,226
1410 - Research & Other Assistance	19	2,940							2,940
1420 - Bailiff Services	20,12,366	1,627							13,993
Subtotal	21,12,366	7,793	0	0	0	0	0	0	20,159
COURT PROCEEDINGS PROGRAM									
1500 - Juries & Witnesses	22								0
1510 - (Reserved)	23								0
1520 - Detention Services	24								0
1530 - Court Costs	25								0
1540 - Service of Civil Papers	26,543								543
Subtotal	27,0	543	0	0	0	0	0	0	543
JUVENILE JUSTICE ADMINISTRATION PROGRAM									
1600 - Juvenile Victim Restitution	28								0
1610 - Juvenile Representation Services	29,1,207								1,207
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30,8,214								8,214
Subtotal	31,0	9,421	0	0	0	0	0	0	9,421
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32,2,290,359	267,749	0	0	0	0	42,783	0	2,600,887

**SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES**

Clayton County

11/13/2013 1

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2012/2013 (K)	
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1 50,044						73,194		123,238	1
3010 - Communicable Disease Prevention & Control Services	2 2,147								2,147	2
3020 - Environmental Health	3 45,937	2,559							48,496	3
3040 - Health Administration	4 60,947								60,947	4
3050 - Support of Hospitals	5								0	5
Subtotal	6 159,075	2,559	0	0	0	0	73,194	0	234,828	6
SERVICES TO POOR PROGRAM										
3100 - Administration	7 9,656	262							9,918	7
3110 - General Welfare Services	8 23,844								23,844	8
3120 - Care in County Care Facility	9	230,000							230,000	9
Subtotal	10 33,500	230,262	0	0	0	0	0	0	263,762	10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11 42,652	3,767							46,419	11
3210 - General Services to Veterans	12 42,785								42,785	12
Subtotal	13 85,437	3,767	0	0	0	0	0	0	89,204	13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14								0	14
3310 - Family Protective Services	15	18,193							18,193	15
3320 - Services for Disabled Children	16								0	16
Subtotal	17 0	18,193	0	0	0	0	0	0	18,193	17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18								0	18
3410 - Other Social Services	19 10,300								10,300	19
3420 - Soc Serv Business Operations	20								0	20
Subtotal	21 10,300	0	0	0	0	0	0	0	10,300	21
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22	15,915					1,000		16,915	22
3510 - Preventive Services	23	40,000							40,000	23
Subtotal	24 0	55,915	0	0	0	0	1,000	0	56,915	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 288,312	310,696	0	0	0	0	74,194	0	673,202	25

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES
 Clayton County

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2012/2013 (K)
CASH									
SERVICES TO PERSONS WITH:									
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS									
400X-Information & Educ. Svcs	1								0
402X-Coordination Svcs	2		364						364
403X- Personal & Environ. Sprt	3								0
404X-Treatment Services	4		66,606						66,606
405X-Vocational & Day Services	5								0
406X-Lic/Cert. Living Arrangements	6		3,724						3,724
407X-Inst/Hospital & Commit Svcs	7		54,160						54,160
Subtotal	8	0	0	124,854	0	0	0	0	124,854
41XX - CHRONIC MENTAL ILLNESS									
410X-Information & Educ. Svcs	9								0
412X-Coordination Svcs	10		5,132						5,132
413X- Personal & Environ. Sprt	11		18,115						18,115
414X-Treatment Services	12		4,501						4,501
415X-Vocational & Day Services	13		38,293						38,293
416X-Lic/Cert. Living Arrangements	14		312,494						312,494
417X-Inst/Hospital & Commit Svcs	15		14,903						14,903
Subtotal	16	0	0	393,438	0	0	0	0	393,438
42XX - MENTAL RETARDATION									
420X-Information & Educ. Svcs	17								0
422X-Coordination Svcs	18		17,401						17,401
423X- Personal & Environ. Sprt	19		104,894						104,894
424X-Treatment Services	20								0
425X-Vocational & Day Services	21		139,916						139,916
426X-Lic/Cert. Living Arrangements	22		500,804						500,804
427X-Inst/Hospital & Commit Svcs	23		16,691						16,691
Subtotal	24	0	0	779,706	0	0	0	0	779,706
43XX - OTHER DEVELOPMENTAL DISABILITIES									
430X-Information & Educ. Svcs	25								0
432X-Coordination Svcs	26								0
433X- Personal & Environ. Sprt	27								0
434X-Treatment Services	28								0
435X-Vocational & Day Services	29		9,046						9,046
436X-Lic/Cert. Living Arrangements	30		16,175						16,175
437X-Inst/Hospital & Commit Svcs	31								0
Subtotal	32	0	0	25,221	0	0	0	0	25,221
44xx-GENERAL ADMINISTRATION									
4411-Direct Administration	33		4,869						4,869
4412-Purchased Administration	34								0
4413-Distrib to Regional Fiscal Agent	35								0
Subtotal	36	0	0	4,869	0	0	0	0	4,869
45xx-COUNTY PRVD CASE MGMT									
Subtotal	37								0
46xx-COUNTY PRVD SERVICES									
Subtotal	38								0
47XX - BRAIN INJURY									
470X-Information & Educ. Svcs	39								0
472X-Coordination Svcs	40								0
473X- Personal & Environ. Sprt	41								0
474X-Treatment Services	42								0
475X-Vocational & Day Services	43								0
476X-Lic/Cert. Living Arrangements	44								0
477X-Inst/Hospital & Commit Svcs	45								0
Subtotal	46	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, MR & DD	47	0	0	1,328,088	0	0	0	0	1,328,088

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

Clayton County

11/13/2013 1

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent Funds (J)	TOTALS	
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Actual 2012/2013 (K)	
ENVIRONMENTAL QUALITY PROGRAM										
6000 - Natural Resources Conservation	1						800	0	800	
6010 - Weed Eradication	2			93,110		4,242			97,352	
6020 - Solid Waste Disposal	3			175,500					175,500	
6030 - Environmental Restoration	4								0	
Subtotal	5	0	0	268,610	0	4,242	800	0	273,652	
CONSERVATION & RECREATION SERVICES PROGRAM										
6100 - Administration	6	14,119	14,423						128,542	
6110 - Maintenance & Operations	7	465,598	32,441						498,039	
6120 - Recreation & Environmental Educ.	8								0	
Subtotal	9	579,717	46,864	0	0	0	0	0	626,581	
ANIMAL CONTROL PROGRAM										
6200 - Animal Shelter	10								0	
6210 - Animal Bounties & State										
Apiarist Expenses	11	154							154	
Subtotal	12	154	0	0	0	0	0	0	154	
COUNTY DEVELOPMENT PROGRAM										
6300 - Land Use & Building Controls	13	56,194	2,559						58,753	
6310 - Housing Rehabilitation & Develop.	14						2,000		2,000	
6320 - Community Economic Development	15	17,511					210,898		228,409	
Subtotal	16	73,705	2,559	0	0	0	212,898	0	289,162	
EDUCATIONAL SERVICES PROGRAM										
6400 - Libraries	17			111,512					111,512	
6410 - Historic Preservation	18	5,090							5,090	
6420 - Fair & 4-H Clubs	19	10,200							10,200	
6430 - Fairgrounds	20								0	
6440 - Memorial Halls	21								0	
6450 - Other Educational Services	22								0	
Subtotal	23	15,290	0	111,512	0	0	0	0	126,802	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM										
6500 - Property	24								0	
6510 - Buildings	25								0	
6520 - Equipment	26								0	
6530 - Public Facilities	27								0	
Subtotal	28	0	0	0	0	0	0	0	0	
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	668,866	49,423	0	380,122	0	4,242	213,698	0	1,316,351

SERVICE AREA 7
ROADS & TRANSPORTATION
 Clayton County

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM									
7000 - Administration	1					284,286			284,286 1
7010 - Engineering	2					207,833			207,833 2
Subtotal	3	0	0	0	0	492,119	0	0	492,119 3
ROADWAY MAINTENANCE PROGRAM									
7100 - Bridges & Culverts	4					149,669			149,669 4
7110 - Roads	5					2,685,620			2,685,620 5
7120 - Snow & Ice Control	6					345,339			345,339 6
7130 - Traffic Controls	7					158,148			158,148 7
7140 - Road Clearing	8					229,107			229,107 8
Subtotal	9	0	0	0	0	3,567,883	0	0	3,567,883 9
GENERAL ROADWAY EXPENDITURES PROGRAM									
7200 - New Equipment	10					994,090			994,090 10
7210 - Equipment Operations	11					1,416,631			1,416,631 11
7220 - Tools, Materials & Supplies	12					30,453			30,453 12
7230 - Real Estate & Buildings	13					96,931			96,931 13
Subtotal	14	0	0	0	0	2,538,105	0	0	2,538,105 14
MASS TRANSIT PROGRAM									
7300 - Air Transportation	15								0 15
7310 - Ground Transportation	16								0 16
Subtotal	17	0	0	0	0	0	0	0	0 17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	6,598,107	0	0	6,598,107 18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

Clayton County

11/13/2013 1

Reporting Accounting Basis:
 CASH

	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
REPRESENTATION SERVICES PROGRAM									
8000 - Elections Administration		175,705							175,705
8010 - Local Elections									0
8020 - Township Officials	4,390	343							4,733
Subtotal	4,390	176,048	0	0	0	0	0	0	180,438
STATE ADMINISTRATIVE SERVICES									
8100 - Motor Vehicle Registrations & Licensing	111,687	11,876							123,563
8101 - Driver Licenses Services	128,718	16,387							145,105
8110 - Recording of Public Documents	183,741	20,044					4,433		208,218
Subtotal	424,146	48,307	0	0	0	0	4,433	0	476,886
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	428,536	224,355	0	0	0	0	4,433	0	657,324

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS					All	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)	Permanent Funds (J)	Actual 2012/2013 (K)
CASH									
POLICY & ADMINISTRATION PROGRAM									
9000 - General County Management	1126,408	13,414							139,822
9010 - Administrative Management									
Services	2154,303	19,796							174,099
9020 - Treasury Management Services	3119,672	14,200							133,872
9030 - Other Policy & Administration	496,980						7,550		104,530
Subtotal	5497,363	47,410	0	0	0	0	7,550	0	552,323
CENTRAL SERVICES PROGRAM									
9100 - General Services	6293,560	12,687							306,247
9110 - Information Tech Services	7163,067								163,067
9120 - GIS Systems	8								0
Subtotal	9456,627	12,687	0	0	0	0	0	0	469,314
RISK MANAGEMENT SERVICES PROGRAM									
9200 - Tort Liability	10	57,888							57,888
9210 - Safety of Workplace	11109,392	121,192							230,584
9220 - Fidelity of Public Officers	12	1,179							1,179
9230 - Unemployment Compensation	13	7,828							7,828
Subtotal	14109,392	188,087	0	0	0	0	0	0	297,479
TOTAL - ADMINISTRATION	15 1,063,382	248,184	0	0	0	0	7,550	0	1,319,116

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 Clayton County

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent Funds (J)	TOTALS
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Actual 2012/2013 (K)
CASH											
NONPROGRAM CURRENT EXPENDITURES											
0010 - County Farm Operations	1										0.1
0020 - Interest on Short-Term Debt	2										0.2
0030 - Other Nonprogram Current	3										0.3
0040 - Other County Enterprises	4										0.4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0.5
LONG-TERM DEBT SERVICE											
0100 - Principal	6								258,006		258,006.6
0110 - Interest and Fiscal Charges	7								68,967		68,967.7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	326,973	0	326,973.8
CAPITAL PROJECTS											
0200 - Roadway Construction	9					10,036	513,661				523,697.9
0210 - Conservation Land Acquisition & Dev.	10	964,919					10,886				975,805.10
0220 - Other Capital Projects	11							1,447,190			1,447,190.11
TOTAL - CAPITAL PROJECTS	12	964,919	0	0	0	10,036	524,547	1,447,190		0	2,946,692.12
EXPENDITURES SUMMARY											
- Total Public Safety and Legal Services	13	2,290,355	267,749	0	0	0	0	42,783		0	2,600,887.13
- Total Physical Health and Social Services	14	288,312	310,696	0	0	0	0	74,194		0	673,202.14
- Total Mental Health, MR & DD	15	0	0	1,328,088	0	0	0	0		0	1,328,088.15
- Total County Environment and Education	16	668,866	49,423	0	380,122	0	4,242	213,698		0	1,316,351.16
- Total Roads & Transportation	17	0	0	0	0	0	6,598,107	0		0	6,598,107.17
- Total Government Services to Residents	18	428,536	224,355	0	0	0	0	4,433		0	657,324.18
- Total Administration	19	1,063,382	248,184	0	0	0	0	7,550		0	1,319,116.19
- Total Nonprogram Current	20	0	0	0	0	0	0	0		0	0.20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	326,973	0	326,973.21
- Total Capital Projects	22	964,919	0	0	0	10,036	524,547	1,447,190		0	2,946,692.22
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,704,370	1,100,407	1,328,088	380,122	0	6,612,385	867,205	1,447,190	326,973	17,766,740.23
OTHER BUDGETARY FINANCING USES											
OPERATING TRANSFERS OUT											
- To General Supplemental	24										0.24
- To Rural Services Supplemental	25										0.25
- To Secondary Roads	26				1,400,000						1,400,000.26
- To Other Budgetary Funds	27	22,961						14,594	16,128		53,683.27
TOTAL OPERATING TRANSFERS OUT	28	22,961	0	0	1,400,000	0	0	14,594	0	16,128	1,453,683.28
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0.29
Increase (Decrease) In Reserves	30										0.30
Fund Balance - Nonspendable	31										0.31
Fund Balance - Restricted	32	3,690	810,341	309,092	310,906		2,363,956	2,687,209	60,552	20,050	6,565,796.32
Fund Balance - Committed	33							11,894			11,894.33
Fund Balance - Assigned	34										0.34
Fund Balance - Unassigned	35	1,076,065	0	0	0	0	0	0	0	0	1,076,065.35
Total Ending Fund Balance - June 30, 2013	36	1,079,755	810,341	309,092	310,906	0	2,363,956	2,699,103	60,552	20,050	7,653,755.36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	6,807,086	1,910,748	1,637,180	2,091,028	0	8,976,341	3,580,902	1,507,742	363,151	26,874,178.37